

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:)	
)	Chapter 11
)	
DELPHI CORPORATION, <u>et al.</u> ,)	Case No. 05-44481 (RDD)
)	
Debtors.)	(Jointly Administered)
)	

**RESPONSE OF MJ CELCO IN SUPPORT OF CLAIM NO. 12183,
WHICH IS SUBJECT TO AN OBJECTION RAISED IN
DEBTORS' FIFTEENTH OMNIBUS OBJECTION**

MJ Celco, by its attorneys, responds as follows to the objections raised by the Debtors' in their Fifteenth Omnibus Objection to MJ Celco's Claim No. 12183 (the "Claim").

1. MJ Celco supplied parts to Delphi Corporation ("Delhi") pursuant to one or more supply contracts.
2. There were numerous shipments made and payments received prior to the petition on these contracts.
3. At the time of the filing of the petition, MJ Celco's books and records showed that there was due and owing from Delphi \$887,660.10. Exhibit A hereto details the invoices which make up that amount.
4. Also, however, prepetition, MJ Celco had received payments from Delphi which had not been applied against the individual invoices. MJ Celco filed its Claim in the amount of \$800,000.
5. In the postpetition period, MJ Celco has continued to do business with Delphi, and has continued to work with Delphi to reconcile invoices and payments. MJ Celco now believes that the true amount of unpaid invoices due as of the filing of the petition was, at most, approximately \$150,000. MJ Celco would consent to its Claim being reduced to \$150,000,

without prejudice to the Debtors' renewal of their objection when the reconciliation process is completed.

WHEREFORE, MJ Celco asks that its claim be amended to assert an unsecured claim against Delphi Corporation in the amount of \$150,000, and agrees that this amendment be without prejudice to the Debtors' right to object at a later date after the complete reconciliation of amounts due and owing.

MJ CELCO

By: /s/ Robert D. Nachman
One of Its Attorneys

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